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**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**LISTING OF CLAIMS:**

Claims 1-10 (canceled).

Claim 11 (currently amended): A breaking and splitting structure of a connecting rod comprising:

a large end having a crank pin bore, the large end being broken and split into a rod section and a cap section such that the rod section and the cap section have broken and split surfaces, the rod and cap sections being coupled to each other via fastening bolts such that the broken and split surfaces of the rod section and the cap section are engaged and aligned with each other; wherein

a breakage-starting portion extending in the axial direction of the crank pin bore is formed in an inside circumferential surface of the crank pin bore of the large end, and the axial length of the breakage-starting portion is less than the axial length of the inside circumferential surface; and

the breakage-starting portion extends from one end of the crank pin bore to a location just short of a middle of the axial length of the crank pin bore.

Claim 12 (previously presented): The breaking and splitting structure of a connecting rod according to claim 11, wherein an outer surface of the large end has a hardened surface layer extending to a predetermined depth thereof.

Claim 13 (previously presented): The breaking and splitting structure of a connecting rod according to claim 12, wherein the hardened surface layer is a carburized, hardened and tempered surface.

Claim 14 (previously presented): The breaking and splitting structure of a connecting rod according to claim 11, wherein an outer surface of the connecting rod has a hardened surface layer extending to a predetermined depth thereof.

Claim 15 (previously presented): The breaking and splitting structure of a connecting rod according to claim 14, wherein the hardened surface layer is a carburized, hardened and tempered surface.

Claim 16 (previously presented): The breaking and splitting structure of a connecting rod according to claim 11, wherein the breakage-starting portion is defined by a groove formed in the crank pin bore.

Claim 17 (previously presented): The breaking and splitting structure of a connecting rod according to claim 16, wherein the groove has a tapered configuration.

Claim 18 (currently amended): ~~The breaking and splitting structure of a connecting rod according to claim 11, wherein~~ A breaking and splitting structure of a connecting rod comprising:

a large end having a crank pin bore, the large end being broken and split into a rod section and a cap section such that the rod section and the cap section have broken and split surfaces, the rod and cap sections being coupled to each other via fastening bolts such that the broken and split surfaces of the rod section and the cap section are engaged and aligned with each other; wherein

a breakage-starting portion extending in the axial direction of the crank pin bore is formed in an inside circumferential surface of the crank pin bore of the large end, and the axial length of the breakage-starting portion is less than the axial length of the inside circumferential surface; and

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the breakage-starting portion is defined by a plurality of pores formed in the crank pin bore.

Claim 19 (currently amended): ~~The breaking and splitting structure of a connecting rod according to claim 11, wherein~~ A breaking and splitting structure of a connecting rod comprising:

a large end having a crank pin bore, the large end being broken and split into a rod section and a cap section such that the rod section and the cap section have broken and split surfaces, the rod and cap sections being coupled to each other via fastening bolts extending through bolt holes in the rod section such that the broken and split surfaces of the rod section and the cap section are engaged and aligned with each other; wherein

a breakage-starting portion extending in the axial direction of the crank pin bore is formed in an inside circumferential surface of the crank pin bore of the large end, and the axial length of the breakage-starting portion is less than the axial length of the inside circumferential surface; and

the axial length of the breakage-starting portion is substantially equal to or less than a diameter of the ~~crank pin bore~~bolt holes.

Claim 20 (canceled).

Claim 21 (currently amended): The breaking and splitting structure of a connecting rod according to claim ~~11~~18, wherein the breakage-starting portion extends along a middle portion of an axial length of the crank pin bore.

Claim 22 (currently amended): The breaking and splitting structure of a connecting rod according to claim ~~11~~18, wherein the large end includes a pair of shoulders and each of the shoulders of the large end includes a bolt hole extending in a

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direction that is substantially perpendicular to the axis of the crank pin bore, and one end and another end of the breakage-starting portion are positioned on both sides of a line so as to extend across the line connecting axes of the bolt holes and extending in a direction that is substantially perpendicular to the axis of the crank pin hole.

Claim 23 (previously presented): The breaking and splitting structure of a connecting rod according to claim 11, wherein, of an intersection where the broken and split surfaces and the inside circumferential surface of the crank pin bore meet, a first portion of the intersection where the breakage-starting portion is formed extends along the breakage-starting portion, and a remaining portion of the intersection deviates from and is not coincident with an extension of the breakage-starting portion.

Claim 24 (previously presented): The breaking and splitting structure of a connecting rod according to claim 11, wherein the large end includes a pair of shoulders and each of the shoulders of the large end includes a bolt hole extending in a direction that is substantially perpendicular to the axis of the crank pin bore, and the bolt holes are close to the crank pin bore so that a distance between the bolt holes and the inside circumferential surface is less than a distance between the bolt holes and an outside wall of the crank pin bore.

Claim 25 (previously presented): The breaking and splitting structure of a connecting rod according to claim 24, wherein the breakage-starting portion is formed at a position that is substantially coincident with a line connecting the axes of the bolt holes and extending in a direction that is substantially perpendicular to the axis of the crank pin hole.

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Claim 26 (previously presented): The breaking and splitting structure of a connecting rod according to claim 11, wherein one end of the breakage-starting portion is positioned at one end of the crank pin bore in the axial direction thereof.

Claims 27-41 (canceled).

Claim 42 (new): The breaking and splitting structure of a connecting rod according to claim 18, wherein, of an intersection where the broken and split surfaces and the inside circumferential surface of the crank pin bore meet, a first portion of the intersection where the breakage-starting portion is formed extends along the breakage-starting portion, and a remaining portion of the intersection deviates from and is not coincident with an extension of the breakage-starting portion.

Claim 43 (new): The breaking and splitting structure of a connecting rod according to claim 18, wherein the large end includes a pair of shoulders and each of the shoulders of the large end includes a bolt hole extending in a direction that is substantially perpendicular to the axis of the crank pin bore, and the bolt holes are close to the crank pin bore so that a distance between the bolt holes and the inside circumferential surface is less than a distance between the bolt holes and an outside wall of the crank pin bore.

Claim 44 (new): The breaking and splitting structure of a connecting rod according to claim 19, wherein the large end includes a pair of shoulders and each of the shoulders of the large end includes a bolt hole extending in a direction that is substantially perpendicular to the axis of the crank pin bore, and one end and another end of the breakage-starting portion are positioned on both sides of a line so as to extend across the line connecting axes of the bolt holes and extending in a direction that is substantially perpendicular to the axis of the crank pin hole.

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Claim 45 (new): The breaking and splitting structure of a connecting rod according to claim 19, wherein, of an intersection where the broken and split surfaces and the inside circumferential surface of the crank pin bore meet, a first portion of the intersection where the breakage-starting portion is formed extends along the breakage-starting portion, and a remaining portion of the intersection deviates from and is not coincident with an extension of the breakage-starting portion.

Claim 46 (new): The breaking and splitting structure of a connecting rod according to claim 19, wherein the large end includes a pair of shoulders and each of the shoulders of the large end includes a bolt hole extending in a direction that is substantially perpendicular to the axis of the crank pin bore, and the bolt holes are close to the crank pin bore so that a distance between the bolt holes and the inside circumferential surface is less than a distance between the bolt holes and an outside wall of the crank pin bore.